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FINANCING OF THE ACTIVITIES ARISING FROM SECURITY COUNCIL RESOLUTION 687 (1991): UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financing of the United Nations Iraq-Kuwait Observation Mission (UNIKOM) (A/48/844 and Corr.1). During the course of its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information to it.
2. Chapter I of the report of the Secretary-General (paras. 1-6) summarizes developments since the establishment of UNIKOM in accordance with Security Council resolution 687 (1991) of 3 April 1991, including the decision of the General Assembly, by its resolution 47/208 B of 14 September 1993, to appropriate an amount of \$19,800,000 gross (\$18,600,000 net) for the operation of UNIKOM for the period from 1 May to 31 October 1993 and an amount of \$20 million gross (\$19,889,600 net) for the same period for the strengthening of UNIKOM, and to authorize the Secretary-General to enter into commitments for UNIKOM at a rate not to exceed \$6,250,825 gross (\$6,064,700 net) per month for the period from 1 November 1993 to 28 February 1994, should the Security Council decide to continue the Observation Mission beyond 31 October 1993.
3. Subsequently, as indicated in paragraph 12 of the report, the General Assembly authorized the Secretary-General, by its decision 48/466 of 23 December 1993, to enter into commitments up to the amount of \$8,687,800 gross (\$8 million net) in addition to the pledged voluntary contributions of \$23,414,800 for the period from 1 November 1993 to 28 February 1994.
4. As indicated in paragraph 3 of the report, the strengthening of UNIKOM was authorized by the Security Council in its resolution 806 (1993) of 5 February 1993. In that resolution, the Council approved the report of the

Secretary-General (S/25123), in which he asked for three battalions, and requested the Secretary-General to plan and execute a phased deployment. The Advisory Committee was informed that, following the deployment of one battalion from Bangladesh, it had been found that the other two battalions would not be needed.

5. The report of the Secretary-General also provides information on, inter alia, the status of assessed contributions, voluntary contributions, resources available and operating costs for the period from 9 April 1991 to 28 February 1994, the financial performance report for the period from 1 November 1992 to 31 October 1993, the cost estimate for the period from 1 November 1993 to 31 October 1994 and the status of reimbursement to troop-contributing States.

6. In paragraph 17 of the report, the Secretary-General summarizes the actions to be taken by the General Assembly at its forty-eighth session in connection with the financing of UNIKOM.

7. Annexes I and II to the report summarize and provide supplementary information on the financial performance of the operation for the period from 1 November 1992 to 31 October 1993. As indicated therein, total expenditures amounted to \$39,800,000 gross (\$37,991,100 net), resulting in savings of \$20 million gross (\$19,775,500 net). Those savings resulted from the delayed deployment of the battalion from Bangladesh.

8. The Secretary-General estimates the cost of the operation for the period from 1 November 1993 to 31 October 1994 at \$6,120,200 gross (\$5,932,950 net) per month. Annexes IV and V provide a summary statement of and supplementary information on that estimate, which amounts to \$73,442,400 gross (\$71,195,400 net). However, the Committee was subsequently informed that provision of \$1,750,000 for the transport of contingent-owned equipment (annex V, para. 108) would no longer be needed since the equipment in question would be supplied by the Government of Kuwait for use by the battalion from Bangladesh. The consequent effect on the estimates is to reduce them to \$71,692,400 gross (\$69,445,400 net).

9. In paragraph 17 (a) of his report, the Secretary-General requests authorization to enter into commitments up to the amount of \$36,721,200 gross (\$35,597,700 net) for the maintenance of the Mission for the period from 1 November 1993 to 30 April 1994. This figure has been arrived at by a pro-rating of the initial amounts of \$73,442,400 gross (\$71,195,400 net) in paragraph 8 above. However, the Advisory Committee points out that this pro-rating does not take into account the fact that monthly expenditures in the six-month period from 1 November 1993 to 30 April 1994 will be heavier than in the subsequent six-month period because of non-recurrent capital expenditure. On this basis, and taking into account the reduction in the estimate referred to in paragraph 7 above, the Advisory Committee was informed that the estimate of the operation for the six-month period from 1 November 1993 to 30 April 1994 amounts to \$37,813,500 gross (\$36,690,000 net), including one-time capital costs of \$3,934,600; the estimate for the period from 1 May to 31 October 1994 amounts to \$33,878,900 gross (\$32,755,400 net).

10. With regard to the mission subsistence allowance mentioned in paragraph 1 of annex V of the report, the Advisory Committee was informed that the rate for Baghdad had been revised from \$240 to \$125 as at 15 February 1994. The corresponding reductions on the estimate for six months would be \$113,100 (\$73,850 under military observers and \$39,250 under civilian staff).
11. The entire question of the entitlements and allowances paid to the personnel participating in peace-keeping operations continues to be of concern to the Advisory Committee; it intends to revert to the issue in the context of the comprehensive report to be submitted to the General Assembly on all issues affecting the successful operation and administration of peace-keeping operations requested by the Committee (see A/47/990). In that connection, the Advisory Committee welcomes the review of mission subsistence allowance for Baghdad and trusts that the rate for Kuwait, which is currently \$115 on an accommodation-provided basis with \$12 per day charged for food, will also be reviewed.
12. The Advisory Committee notes that travel of military observers and civilian personnel has been calculated at an average round-trip cost of \$5,000 per person or \$2,500 one way, while the deployment of the infantry battalion and travel of contingent support personnel is estimated at \$800 per person one way or \$1,600 round trip (annex V, paras. 3 and 4).
13. The Advisory Committee has requested the Secretary-General to report on the practice of deploying Security Guards from the Headquarters locations to United Nations missions with a view to clarifying the policy in that regard.
14. The Committee was informed that the performance of the previous budget indicated an amount of \$4,332 as the cost of travel of military observers and civilian personnel, and between \$600 and \$900 for infantry. In the circumstances, the Committee recommends an amount of \$4,400 instead of \$5,000 for the travel of military observers and civilian personnel, and \$700 instead of \$800 for infantry. The corresponding reductions in the estimate for six months would be \$267,700.
15. As shown in paragraph 8 of annex V and reflected in annex VI of the report, the estimate for the period from 1 November 1993 to 31 October 1994 provides for a total of 236 posts to accommodate 103 international civilian staff (13 Professional, 61 Field Service and 29 General Service) and 133 locally recruited staff. This total provides for a reduction of six international posts (two General Service and four Field Service) and an increase of six locally recruited staff.
16. The Committee notes that the provisions for the salaries and common staff costs of international staff are based on New York standard costs. The estimate for the local staff is based on local salary scales applicable in the mission area (see annex V, para. 9).
17. As stated in paragraph 10 of annex V, the staff costs for the period from 1 November 1993 to 31 October 1994 include a 15 per cent vacancy factor for international staff and 5 per cent for local staff. An amount of \$68,000 has been included for temporary assistance for the period (see annex V, para. 27).

18. The Advisory Committee was informed that as at November 1993, as a result of the recommendation of the Committee not to deploy additional civilian staff before the deployment of the additional battalion, the vacancy factor was 25 per cent for international staff and 5 to 6 per cent for local staff. The Committee was also informed that following the deployment of the additional battalion in December 1993 and January 1994, all vacant posts would be filled. It is the opinion of the Committee that in view of the stable situation obtaining in the area, vacancies should be filled only after determining that staff are actually needed.
19. The Advisory Committee was informed that the amount of \$1,514,300 mentioned in paragraph 22 of annex V would be reimbursed to the Government of Kuwait for the equipment furnished by Kuwait to the battalion from Bangladesh.
20. An amount of \$2,058,200 has been provided for renting equipment and/or vehicles for use by the Engineering Unit (annex V, para. 46). The Advisory Committee requests the Secretary-General to explore the possibility of obtaining the equipment in question free of charge.
21. The estimates provide \$6,344,300 for the hire of three helicopters (one medium and two light) from 1 November to 31 December 1993 and six helicopters (three medium and three light) from 1 January to 31 October 1994, and \$808,800 for rental of a fixed-wing aircraft (annex V, paras. 52 and 58). This is in addition to the two fixed-wing aircraft being provided free of charge to UNIKOM by one Government.
22. The Advisory Committee was informed that the number of incidents requiring air patrols had gone down. This being the case, the Committee queries the need for so many helicopters. In that connection, the Committee recalls and reiterates its observation in paragraph 18 of its report on UNIKOM (A/47/987) that "while not objecting to the estimate for additional helicopters, the Advisory Committee ... trusts that they will be procured in accordance with actual needs on the ground".
23. In paragraph 69 of annex V of the report, the Secretary-General requests \$942,600 for communications equipment. The Advisory Committee notes that the amount being requested is significantly higher than the revised apportionment of \$82,400 in the previous mandate period. In view of the past budgetary record, this is a rapid build-up and not fully justified. In the circumstances, the Committee recommends that the amount of \$942,600 should be reduced to \$750,000.
24. In view of its recommendations and observations in the paragraphs above, the Advisory Committee believes that the estimate for UNIKOM in the period from 1 November to 30 April 1994 should not exceed \$37 million gross. In determining the amount to be appropriated and assessed, account should be taken of the pledged voluntary contributions, amounting to two thirds of the cost of the operation; moreover, the assessment on Member States should be offset by the unencumbered balance remaining on the account.
25. As indicated in paragraph 9 above, the Secretary-General estimates requirements of UNIKOM at \$33.9 million gross (\$32.8 million net) for the period from 1 May to 31 October 1994. Taking into account its recommendations and

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observations in the paragraphs above, the Advisory Committee recommends commitment authority not to exceed \$5.5 million gross per month for that period on the understanding that two thirds of the related expenses would be met through voluntary contributions.

26. The Advisory Committee's recommendation in respect of a six-month commitment authority should be seen as an exceptional measure to allow the Secretary-General to prepare a comprehensive performance report and budget to be submitted to the General Assembly by September 1994 so as to ensure that full consideration of it is completed before expiration of financial authority.

Compliance with past recommendations of the Advisory Committee

27. The Advisory Committee requests that, in future reports of the Secretary-General on the financing of UNIKOM, precise information be given on implementation of and/or compliance with recommendations of the Committee that have been endorsed by the Assembly.



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IN EL SALVADORReport of the Advisory Committee on Administrative
and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financing of the United Nations Observer Mission in El Salvador (ONUSAL) (A/48/842 and Corr.1). During the course of its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information to the Committee.
2. Paragraphs 1 to 28 of the Secretary-General's report provide the standard information regarding, inter alia, the mandate and activities of ONUSAL, the status of assessed and voluntary contributions, the financial performance report for the period 1 June to 30 November 1993, cost estimates for the period 1 December 1993 to 31 May 1994 and for the liquidation of the mission and the disposition of assets of ONUSAL and the observations of the Secretary-General.
3. As indicated in paragraph 11 of the report, by its resolution 47/234 of 14 September 1993, the General Assembly appropriated \$18 million gross (\$16,324,000 net) for the operation of ONUSAL for the period from 1 June to 30 November 1993. The General Assembly noted, inter alia, that Member States' respective share in the unutilized balance of \$1,813,985 held in the ONUSAL/United Nations Observer Group in Central America (ONUCA) special account for the period from 1 June to 30 November 1993 should be set off against assessments on Member States.
4. In paragraph 9 of the corrigendum to his report (A/48/842/Corr.1), the Secretary-General summarizes the actions to be taken by the General Assembly at its forty-eighth session in connection with the financing of ONUSAL.
5. With regard to the future of ONUSAL beyond 31 May 1994, the Secretary-General believes "it is desirable to keep the Mission in existence, at a reduced

strength, for a further period of a few months to verify the full deployment of the National Civil Police and the phasing-out of the National Police, together with implementation of any other major points in the Peace Accords. In this regard, the Secretary-General will report to the Security Council with considered recommendations on the matter before the end of May 1994." (A/48/842, para. 16).

6. Annexes I and II to the Secretary-General's report summarize and provide supplementary information in respect of the financial performance of the operation for the period from 1 June to 30 November 1993. As indicated therein, total expenditures amounted to \$16,180,200 gross (\$14,699,900 net), with an unencumbered balance of \$1,819,800 gross (\$1,624,100 net).

7. In his report, the Secretary-General estimated the cost of the operation for the period 1 December 1993 to 31 May 1994, inclusive of the cost related to the deployment of 580 election monitors, at \$19,993,400 gross (\$18,178,600 net). However, this estimate has since been revised, leading to a total increase of \$23,600 gross but a decrease of \$15,900 net for the period from 1 December 1993 to 31 May 1994. The revised estimates for the same period amount to \$20,017,000 gross (\$18,162,700 net) (A/48/842/Corr.1, para.1). Annex III to document A/48/842/Corr.1 and annex IV to document A/48/842 provide a summary statement and supplementary information in respect of this estimate.

8. As explained in paragraphs 3, 4, 6 and 7 of the corrigendum to the Secretary-General's report, there are increases due to the deployment of 30 additional police (from 293 to 323) for the period from 1 March to 31 May 1994 (\$264,500), the reinstatement of 13 P-4-level posts that were inadvertently proposed for downgrading to P-3 from 1 December 1993 to 31 May 1994 (\$74,700) and additional requirements under the support account (\$6,300) and under staff assessment (\$39,500). These increases are offset by a decrease of \$361,400 under civilian electoral observers, leaving a net increase of \$23,600 under the gross estimates and a net decrease of \$15,900 under the net estimates.

9. The reduction of \$361,400 under electoral observers is due to the application of the mission subsistence allowance rate of \$68 instead of \$85 in respect of the 250 electoral observers provided by the United Nations Secretariat and Member States, and the reduction of the duration of the service of the observers from 16 to 11 days and the mission subsistence allowance from \$39 per day to \$27 per day in connection with the 330 electoral observers provided by the United Nations agencies in El Salvador and volunteers (A/48/842/Corr.1, para.5).

10. The cost estimates for the above period provide for a total of 357 civilian staff (167 international staff and 190 local staff) and 361 military personnel (38 military observers and 323 civilian police) for the period from 1 December 1993 to 30 April 1994 and a total of 228 civilian staff (96 international staff and 132 local staff) and 62 military personnel (7 military observers and 55 civilian police) for the period from 1 to 31 May 1994 as indicated in annex VIII to the corrigendum to the report (A/48/842/Corr.1).

11. The estimates provide for a total of \$22,800 for three official trips of military observers (\$5,700) and civilian police (\$5,700) and six trips of Chief of Mission and a senior official (\$11,400) for briefing and/or consultations in New York (A/48/842, annex IV, sect. II, paras. 1 (a) (ii), 2 (a) (ii) and (viii)). The Advisory Committee questions the need for all these trips when the mission is nearing its final phase.

12. An amount of \$104,300 has been provided for consultants (A/48/842, annex IV, sect. II, para. 2 (b) (iii)). Since ONUSAL is winding down, the Advisory Committee was not convinced of the explanations given in support for the estimated amount. Moreover, the Committee notes that in the previous mandate period only \$21,800 was used. In the circumstances, the Advisory Committee recommends an amount of \$20,000 instead of \$104,300 under consultants. The corresponding reductions in the estimate for the period from 1 December 1993 to 31 May 1994 would be \$84,300.

13. In annex IV, section II, paragraph 2 (f) (ii) to the report (A/48/842), an amount of \$500,000 has been provided for the travel of 250 electoral monitors estimated at a \$2,000 round-trip per person and an additional amount of \$500,000 has been set aside for the travel of the 250 electoral monitors if there is a second round of voting. The Advisory Committee understands therefore, that, should a second round of voting not be necessary, the additional requirement of \$500,000 will not arise; the Advisory Committee expects that any such savings will be specifically reflected in the performance report.

14. With regard to transportation operations, the estimates provide \$63,200 for the rental of 50 vehicles. This is in addition to a total of 427 vehicles that are currently in the mission area (A/48/842, annex IV, sect. II, para. 5 (b)). It is the view of the Advisory Committee that the total number of vehicles in the mission area is adequate and that there is no need to rent more vehicles. The corresponding reductions in the estimate for 6 months would be \$63,200.

15. The Advisory Committee notes that the exercise of shipping vehicles out of ONUSAL does not start until the end of April 1994 (A/48/842, annex IV, sect. II, para. 5). Since the holding of the elections is scheduled for 20 March 1994, the Committee queries the rationale for keeping the entire fleet of vehicles in the mission area for the whole month of April. It is the view of the Committee that this exercise should start at the beginning and not at the end of April 1994, even allowing for a second round of presidential elections.

16. An amount of \$455,000 has been provided for vehicle maintenance for 427 vehicles for 5 months and 140 vehicles for 1 month (A/48/842, annex IV, sect. II, para. 5 (d)). In view of its recommendation in paragraph 15 above that the shipping of vehicles out of the ONUSAL mission area should start at the beginning rather than at the end of April 1994, the Advisory Committee also recommends that the amount of \$455,000 should be reduced by \$55,000 to \$400,000.

17. An amount of \$763,800 has been provided for the support account (A/48/842, annex IV, sect. II, para. 18). Since the mission is winding down, the Advisory Committee does not believe that the entire amount of \$763,800 would be required under this item. In the circumstances, the Committee recommends an amount of \$500,000. The corresponding reduction in the estimate would be \$273,800.

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18. In view of its recommendations and observations above, the Advisory Committee recommends that the General Assembly appropriate for ONUSAL the amount of \$19,527,000 gross (\$17,672,700 net) for the period 1 December 1993 to 31 May 1994.

Compliance with past recommendations of ACABQ

19. The Advisory Committee has requested that, in the Secretary-General's future reports on the financing of ONUSAL, precise information should be given on implementation of, and/or compliance with, recommendations of ACABQ that have been endorsed by the General Assembly.



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FINANCING OF THE UNITED NATIONS OPERATION IN SOMALIA II

Report of the Advisory Committee on Administrative and
Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the Secretary-General's report on the Financing of the United Nations Operation in Somalia (UNOSOM II) (A/48/850). During the course of its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information to the Committee.
2. UNOSOM was established pursuant to Security Council resolution 751 (1992) of 24 April 1992. In section I of his report, the Secretary-General summarizes developments since the establishment of the Operation, including deployment of the Unified Task Force (UNITAF) pursuant to Security Council resolution 794 (1992) of 3 December 1992, the transition from UNITAF to UNOSOM II and the subsequent extensions of the Operation up to 31 October 1993.
3. On 18 November 1993 the Security Council renewed the mandate of UNOSOM II for an additional period expiring 31 May 1994. In that resolution, the Security Council also requested the Secretary-General to report to the Council by 15 January 1994 and inter alia, "to provide an updated plan setting out UNOSOM II's future strategy with regard to its humanitarian, political and security activities". The Council also decided to undertake a fundamental review of the mandate of UNOSOM II by 1 February 1994 in the light of the report of the Secretary-General and his updated plan.
4. On 4 February 1994 the Security Council, in its resolution 897 (1994), considered the Secretary-General's recommendation for the continuation of UNOSOM II with a revised mandate. The Security Council also authorized the "gradual reduction of UNOSOM II to a force level of up to 22,000 and necessary support elements, such force level to be reviewed at the next renewal of the mandate".

5. The budget estimates contained in the Secretary-General's report of 19 January 1994 (A/48/850) have been prepared on the basis of an average of 23,000 military personnel all ranks, in view of the actual troop strength at 31 December 1993, the withdrawal of certain contingents and recommendations contained in his report of 6 January 1994 to the Security Council (S/1994/12). The Advisory Committee was provided with an update of the cost estimates based on a troop strength of 22,000 and 2,500 support personnel (see A/48/850/Corr.1).

Status of assessed contributions

6. The Advisory Committee was also provided with updated information with regard to the status of assessed contributions. The Committee was informed that, as of 22 February 1994, assessments totalling \$721,184,452 had been apportioned among Member States for the period 1 May 1992 to 28 February 1994. Payments received in respect of this amount totalled \$542,076,656, resulting in a shortfall of \$179,107,796 comprising \$14,727,425 in respect of UNOSOM and \$164,380,371 for UNOSOM II.

7. As indicated in the table below, the total resources made available to UNOSOM since its inception and until 28 February 1994 amounted to \$986,722,300 gross (\$959,031,900 net) and consisted of appropriations (\$665,853,100 gross, \$659,031,900 net) and authorizations (\$302,869,200 gross, \$300 million net). Credits to Member States against their assessed contributions from unencumbered balances amounted to \$66,201,100 gross (\$64,981,100 net). As indicated in the table, there is an unencumbered balance of \$56,027,000 gross (\$53,018,000 net) for the period from 1 May to 31 October 1993. As at 31 December 1993, interest income amounted to \$2,391,030 and miscellaneous income totalled \$44,275.

8. The Secretary-General enumerates the actions to be taken by the General Assembly at its forty-eighth session in paragraph 44 as contained in the corrigendum to the Secretary-General's report.

Update of resources made available and operating costs
for the period ending 28 February 1994

(In United States dollars)

	<u>Gross</u>	<u>Net</u>
I. <u>Resources:</u>		
A. <u>Appropriation</u>		
1 May 1992-30 April 1993 (A/47/41)	109 652 000	107 912 800
1 May-30 June 1993 (A/47/41 B)	300 000 000	300 000 000
1 May-31 October 1993 (A/47/41 C)	<u>256 201 100</u>	<u>251 119 100</u>
Subtotal	<u>665 853 100</u>	<u>659 031 900</u>
B. <u>Authorization</u>		
1 November 1993-28 February 1994 (A/48/469)	<u>302 869 200</u>	<u>300 000 000</u>
Total I	<u>968 722 300</u>	<u>959 031 900</u>
II. <u>Operating costs:</u>		
1 May 1992-30 April 1993	43 450 900	42 931 700
1 May-31 October 1993	500 174 100	498 101 100
1 November 1993-28 February 1994	<u>302 869 200</u>	<u>300 000 000</u>
Total II	<u>846 494 200</u>	<u>842 032 800</u>
Total I less II	<u>122 228 100</u>	<u>117 999 100</u>
III. <u>Credits to Member States:</u>		
1 May 1992-30 April 1993	<u>66 201 100</u>	<u>64 981 100</u>
IV. <u>Unencumbered balance:</u>		
1 May-31 October 1993	<u>56 027 000</u>	<u>53 018 000</u>
V. <u>Interest and miscellaneous income:</u>		
Interest income		2 391 030
Miscellaneous income		<u>44 275</u>
Less: outstanding assessments at 22 February 1994		<u>179 107 796</u>
VI. <u>Projected operating deficit:</u>		<u>(123 654 491)</u>

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Voluntary contributions

9. The General Assembly, by resolution 47/41 C, invited Member States to make voluntary contributions to UNOSOM II in cash and in the form of services and supplies acceptable to the Secretary-General to the fund established by him pursuant to Security Council resolution 794 (1992). In paragraph 15 of its resolution 814 (1993), the Security Council requested the Secretary-General to maintain the fund for the additional purpose of receiving contributions for the maintenance of UNOSOM II following the departure of UNITAF forces and for the establishment of a Somali police force.

10. As stated in paragraph 32 of the Secretary-General's report, to this end two sub-accounts of the fund were established, one for UNITAF and one for the Somali police component. In this regard, updated information provided to the Advisory Committee shows that, in addition to contributions from Member States totalling \$105,022,795 for the reimbursement of claims to eligible Governments participating in UNITAF, cash contributions totalling \$9.037 million in support of the Somali police programme have been received; additional cash and in-kind contributions amounting to approximately \$55.1 million have also been pledged for this purpose.

11. The Advisory Committee was informed that, of the claims in excess of \$114 million received for costs pertaining to UNITAF from the nine eligible participating Governments, based on the guidelines for reimbursement from the fund, reimbursement for claims totalling \$76 million had been made. The Advisory Committee notes from paragraph 39 of the Secretary-General's report that "some of the donors to the fund have requested that the UNITAF sub-account be closed as soon as possible". The Secretariat has therefore set deadlines and has concluded that all eligible claims from Governments participating in UNITAF have been submitted. The Advisory Committee welcomes this prompt action relating to trust fund expenditure.

Status of reimbursements to troop-contributing States

12. As stated in paragraph 35 of the Secretary-General's report, at the end of December 1993, full reimbursement in accordance with the standard rates of reimbursement established by General Assembly resolution 45/258 had been made for the period ending 31 October 1993. The Advisory Committee was informed that reimbursement to troop contributors had now been made up to 31 December 1993. In this context, the Advisory Committee recalls its recommendation contained in paragraph 41 of document A/47/990.

Financial performance for the period 1 May to 31 October 1993

13. Financial performance for the period from 1 May to 31 October 1993 is summarized in annexes I and II to the Secretary-General's report (A/48/850).

14. The Advisory Committee notes from paragraph 36 of the Secretary-General's report that, "in view of the unusual circumstances under which the mission has operated during the period, the estimated expenditures are only provisional and may be subject to change". The Committee was informed that efforts, which have been hampered by the tense security situation, nevertheless continue to be made

to present a performance report for the period beginning 1 May 1993 that would show more clearly the accomplishments during the reporting period while explaining why the actual commitments may be at variance with the goals set out in the cost estimates.

15. Some of the reasons for the amounts against specific items of expenditure being provisional are given in annex II to the report. The Committee notes that, in respect of such items as utilities, petrol, oil and lubricants, helicopter operations and aviation fuel for fixed-wing aircraft and miscellaneous supplies for the period, the amounts are estimates, pending receipt of bills (see A/48/850, annex II, paras. 22, 29, 31, 32, 56, 60 and 66). The Advisory Committee trusts that, before release of payment, these bills will be verified and reconciled as quickly as possible so that a more precise budget performance report is available.

16. As indicated above, expenditure for the period amounts to \$500,174,100 gross (\$498,101,100 net), reflecting an unutilized balance of \$56,027,000 gross (\$53,018,000 net) from the amount appropriated by the General Assembly in resolution 47/41 (see table above).

17. The Advisory Committee notes that, as reflected in the annexes to the Secretary-General's report, savings for the period are attributable mainly to civilian personnel costs (\$11,453,000), premises (\$46,655,000) and requirements for equipment (\$19,827,000). However, some of these savings have been offset by overruns in items such as transport operations, i.e. purchase and rental of vehicles and spare parts, repairs and maintenance (\$19,173,000); and military personnel and related costs for such items as contingent-owned equipment (\$13,500,000). The Committee appreciates the substantive explanations on these items given in annex II to the Secretary-General's report.

18. As stated in paragraph 9 of annex II to the Secretary-General's report, the average vacancy rate of 57 per cent for international civilian staff during the period accounted for the savings in civilian personnel costs, owing to the difficulty of attracting and retaining qualified staff in the mission area. As stated in paragraph 16 of the same annex, of the funds made available for premises and accommodation, an amount of \$46,655,000 had not been utilized during the mandate period because the programme for the purchase of prefabricated housing units and warehouses as well as some construction projects could not be undertaken in view of the conditions prevailing in the mission area.

19. With regard to the overruns in expenditure, the Advisory Committee notes that 60 armoured personnel carriers (APCs) were purchased outright at a cost of \$13,285,000. The Committee recalls that these vehicles were acquired to equip a contingent that was not fully mechanized in order to enable it to fulfil the actions that may be called for under Chapter VII of the Charter (A/47/984, paras. 7 and 8). The Committee was informed that, since those vehicles were considered to be military equipment, the terms and conditions for their purchase included restrictions set by the supplier on their subsequent use and disposition.

20. Given the problems that will arise with regard to warehousing and disposition of the equipment, the Committee urges that special efforts be made in future to obtain unrestricted use of such equipment by the United Nations in view of the unique status and role of the Organization. The Committee also recommends that all other options, such as leasing of military equipment, be considered prior to any decisions on outright purchase, in view of the special conditions referred to above relating to such purchases.

21. On inquiry, the Advisory Committee was informed that the amounts reflected against expenditure for death and disability awards were on the basis of recent experience and not on any existing standard. The Committee was also informed that a comprehensive review regarding the criteria for payment of death and disability claims was under way. The Committee trusts that this review will be expedited and that it will address the question of parameters for the amounts of the awards, including the possibility of introducing standardization of payments, taking into account the recommendations of the Advisory Committee contained in paragraph 26 of document A/47/990 as endorsed by the General Assembly in its resolution 47/218.

22. The Advisory Committee was informed that, owing to the tense and uncertain security conditions in the area and in the absence of any local financial institutions and uniform national legal tender, it had become extremely difficult to manage, convert or make payments in local currency. The Secretariat was therefore considering the option of making local payments in United States dollars, a procedure that would not only reduce the security risk but could also reduce expenditure. The Advisory Committee welcomes this development and believes that, given the special circumstances prevailing in Somalia, this option should be considered thoroughly.

23. The Advisory Committee also recommends that monthly or periodic audits of UNOSOM be undertaken by the internal audit unit based in Nairobi.

Cost estimates for the period from 1 November 1993 to 31 May 1994

24. The Secretary-General is requesting an appropriation of \$673,508,200 gross for the maintenance of the Operation for the period from 1 November 1993 to 31 May 1994, inclusive of the amount of \$302,869,200 gross authorized by the General Assembly in its decision 48/471 for the period from 1 November 1993 to 28 February 1994. In section X of his report, the Secretary-General reiterates his concern about security issues in UNOSOM II that prevent the full accomplishment of its mandate. As indicated, the Mogadishu area in particular remains tense, making movement of personnel and relief supplies difficult and dangerous, while outside Mogadishu banditry and inter-clan fighting continue to plague parts of the countryside. Against this backdrop, the Advisory Committee believes that the deployment of international staff and delivery of relief and services may be adversely affected and delayed. Unless the security situation in Somalia improves, it is unlikely that a number of the activities budgeted for (air transport, infrastructure repairs, vehicle establishment) will be fully carried out.

25. The Advisory Committee regrets that the main document could not provide a clearer explanation of how the estimated requirements relate to many of the

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tasks of the revised mandate of the Operation as enumerated in paragraph 2 of Security Council resolution 897 (1994).

26. Civilian personnel costs, as indicated in the Secretary-General's report, are estimated at \$44,469,100. The proposed staffing table for the period is set out in section B of annex VII to the Secretary-General's report and shows a total of 861 international posts. A net reduction of 19 international posts from the total of 880 international posts in the previous mandate period is shown in the table in paragraph 27 of annex IV. The total of 861 takes into account redeployment within the mission and includes an additional 8 Professional posts. As indicated in paragraph 28 of annex IV, the posts are required to administer the newly established zone and five additional sub-zones as well as the Division for Disarmament, Demining and Demobilization and strengthening of the Justice Division. Updated information provided to the Advisory Committee indicates that the location of the zones has now just been finalized. In view of this information, it appears to the Advisory Committee that the related resources for posts for the zone and sub-zones will be needed for only three months of the mandate period. In view of the 50 per cent vacancy rate adjustment for international civilian personnel shown in annex VIII to the Secretary-General's report, the Advisory Committee is not recommending any reduction in this connection at this time.

27. An amount of \$3,328,500 as shown in paragraph 37 of annex IV to the Secretary-General's report had been provided for official travel between New York and the mission area for 483 staff members (861 less 378 already present), including shipment of personnel effects, on the assumption that the average tour of duty would be six months. In addition, provision in an amount of \$610,000 has also been shown for other official travel for meetings and consultations. The Advisory Committee trusts that the provision for travel will be utilized prudently with a view to achieving maximum economy.

28. With regard to international staff salaries (\$13,627,000), the Advisory Committee notes from paragraph 33 of the same annex that calculations are based on a total of 861 posts, including a vacancy factor of 50 per cent. In this connection, the Advisory Committee was informed that, as at mid-February 1994, there were approximately 420 vacancies in the international staffing establishment. Common staff costs (\$8,694,000) and mission subsistence allowance (\$7,787,800), as indicated in paragraphs 35 and 36 of the annex, have also been calculated with a vacancy rate of 50 per cent. Mission subsistence allowance is paid to international civilian staff in Somalia at the rate, which came into effect 1 June 1993, of \$85 per day on an accommodation-provided basis. On inquiry, the Advisory Committee was informed that daily meals are provided and that therefore an amount of \$10 per person per day for meals is deducted from the mission subsistence allowance and reflected in the performance report. The Advisory Committee does not believe that it is necessary to wait for the performance report to reflect the savings. The Advisory Committee therefore recommends that an amount of \$675,000 (based on 75 per cent of staff using this option) be deducted from the total provision of \$7,787,800 for mission subsistence allowance. The Committee requests that future performance reports contain specific information in respect of the deduction for meals. The Advisory Committee also reiterates its request for a review of the methodology

for the determination of entitlements, the rates of mission subsistence allowance and their application (see A/47/990, para. 20).

29. The Advisory Committee requests that the Secretary-General report on the practice of deploying Security Guards from headquarters locations to United Nations missions with a view to clarifying the policy in this regard.

30. The deployment of United Nations Volunteers is addressed in paragraph 40 of annex IV to the Secretary-General's report. The Advisory Committee was informed that an amount of \$900 per month is deducted by UNOSOM for food and lodging from the all-inclusive monthly fee of \$3,600.

31. The Advisory Committee notes from paragraph 34 of the same annex that the calculation of salaries of 1,800 locally recruited staff is based on local salary scales applicable to the mission area. The Advisory Committee's views with regard to the local salary scale have been reflected in paragraph 32 of document A/47/984. Annex VIII to the Secretary-General's report shows an amount of \$1,470,000 budgeted for hazard duty pay for local staff. The Advisory Committee was informed that so far this has not been paid to local staff, nor is this expenditure foreseen in view of the contractual arrangements for the provision of local staff services. Under the circumstances this provision can be deleted.

32. Updated information provided to the Advisory Committee shows that military personnel costs for the period from 1 November 1993 to 31 May 1994 are estimated at \$264,057,700, based on an average of 176,129 troop-months at standard rates and as per the cost parameters indicated in paragraph 3 of annex IV to the Secretary-General's report. Included in this total is an amount of \$192,749,400 against troop-cost reimbursement, \$25,018,700 for emplacement, rotation and repatriation of troops and \$36,544,300 for rations.

33. With regard to the provision of rations, the Advisory Committee recalls that, during the mandate period from 1 May to 31 October 1993, the initial cost per ration per day had been \$15 under the arrangements used by UNITAF for meals ready to eat (MREs). Under the United Nations distribution system, this expenditure was later reduced to \$8.05 per day in addition to the cost of drinking water at \$1.05 per day. Under the present arrangements, the Committee notes that the cost per ration per day has been reduced to \$6.05 per day in addition to the cost of \$1.05 per day for bottled water.

34. In view of the continuing investment in well-drilling and water purification that has been undertaken (for example see annex IV, para. 56 to the Secretary-General's report), the Advisory Committee believes that the provision of \$1.05 per person per day could be reduced to a certain extent as the requirement for imported bottled water is phased out. Savings thus achieved should be reflected in the following mandate periods.

35. In paragraphs 14 to 25 of annex IV to the Secretary-General's report, an estimated expenditure of \$50,797,500 has been indicated in respect of contingent-owned equipment. The estimate provides for payment to troop contributors for the use of their vehicles and equipment (\$31,000,000); for the lease of 30 tanks, 80 APCs (in addition to the 60 APCs mentioned in para. 19

above) and related equipment for 5 months of the mandate period (\$1,643,750); and for the "attendant costs of operationalizing the use of the leased equipment" (\$18,153,750).

36. The Advisory Committee believes that the sum of \$18,153,750 for attendant charges as enumerated in paragraphs 17 to 25 of annex IV is excessive. The Committee recommends that vigorous efforts be made to negotiate a reduction in these charges and to ensure that in future contingent-owned equipment is made available to the United Nations at a more reasonable cost. Included in the sum of \$18,153,750 is an amount of \$3,671,471 for spare parts (annex IV, para. 19). On inquiry, the Advisory Committee was informed that this amount was in addition to the amount of \$21 million for spare parts reflected in the annex to the present report.

37. Provision in the amount of \$1,680,000 has been made for international contractual personnel. The Advisory Committee was informed that, although no expenditure had been incurred against the item so far, the amount had been retained in the estimates in the event that services additional to those provided by the commercial contractor became necessary or available.

38. An amount of \$108,002,000 has been budgeted for contractual services as reflected in paragraphs 115 (\$94,000,000) and 55 (\$14,000,000) of annex IV. The Advisory Committee was provided with a breakdown of the services to be provided and the related costs as given in the annex to the present document.

39. The Committee was informed that the budget estimates shown relate to logistical services provided by Brown and Root Services Corporation. For the period 1 May to 31 October 1993 the services were provided under a Letter of Assist between the United States of America and the United Nations and were in addition to logistical services provided by the United States contingent to UNOSOM II. The arrangements with Brown and Root were extended up to 31 December 1993 as UNOSOM was unable to make alternative arrangements to substitute for services provided by Brown and Root. With the withdrawal of the United States logistical support contingent from 1 December 1993, under a new and expanded arrangement, Brown and Root is required to provide all logistical services supporting the mission. This current arrangement, under another Letter of Assist, is for a period of four months from 1 December 1993 to 31 March 1994 and a provision of \$43,912,000 has been included in the UNOSOM budget (see the annex to the present document). Provision has also been made in the UNOSOM budget for possible continuation of the services up to 31 May 1994.

40. On inquiry, the Advisory Committee was provided with additional information with regard to the "umbrella" contract mentioned in paragraph 115 of annex IV to the Secretary-General's report. The contractual arrangements comprise the cost of services and do not include supply by the contractor of any materials; therefore all supplies such as gravel and building and other materials mentioned in paragraphs 47, 50, 54, and 59 of annex IV are not included in the contract. The Advisory Committee understands that the contract is a "cost plus award/base fee" contract, which means that the contractor is awarded a fixed 1 per cent base fee as profit. The Committee has been informed that, since the contract is "cost plus" it is easy to modify in response to changing workload. There is no

minimum level of work guaranteed for Brown and Root in the contract; all work performed by Brown and Root for UNOSOM is on an "as required" basis.

41. The Advisory Committee believes that, notwithstanding the circumstances under which UNOSOM may have had to enter into the arrangements mentioned above for logistical support, the estimate for this purpose, including mobilization costs and the purchase of equipment for the period from 1 November 1993 to 31 May 1994, is excessive. Moreover, the procedure followed by UNOSOM for entering into an such an arrangement for logistical support seems to be different from the standard procedures followed in other peace-keeping missions. The Advisory Committee recommends that the Secretariat actively pursue alternatives for delivery of services at more economical rates. In the meantime, the Advisory Committee recommends that an amount of \$88 million (out of \$108 million) should be sufficient up to 31 May 1993; this represents a reduction of \$20 million in the estimate.

42. With regard to transport operations, the Committee notes that, for security reasons as mentioned in paragraph 58 of annex IV to the Secretary-General's report, it has become necessary to rent vehicles; the rental costs have been estimated at \$2,550,000. In view of this, the Committee questions the estimate of \$17,515,100 for spare parts and repairs of vehicles and recommends that it be reduced by \$4,515,100 to \$13 million. Similarly, the estimate of \$3,588,800 for petrol, oil and lubricants should be reduced to \$3 million (see annex IV, paras. 60-66).

43. A summary of requirements for air operations is given in annex X to the Secretary-General's report, while cost estimates are provided in paragraphs 79 to 87 of annex IV. From the information provided to it, the Committee believes that air operation requirements during the current mandate period (\$77,019,200) are overstated.

44. In response to its comments regarding contracts for aircraft (see A/47/984, para. 43), the Advisory Committee was informed that all air operation contracts were under review by the Secretariat. In accordance with the new policy for air operations, a contract is not automatically renewed upon expiry; new contracts have a maximum duration of one year and are subject to competitive bidding.

45. The Advisory Committee was informed that efforts that were being made to replace the six Puma and six Gazelle military-type helicopters that had been utilized for one month of the current mandate, had not met with success. However, there were indications that six small reconnaissance helicopters might be available in May 1994. In addition, as shown in annex X to the Secretary-General's report, provision is made in the budget for rental of 12 military helicopters and related charges for five months of the mandate period (\$9,210,000), although they would be in the mission area for approximately two months of the mandate period. The Advisory Committee accordingly recommends a reduction of \$5,260,000 (i.e. three months) in rental and related charges for the 12 helicopters.

46. The Advisory Committee was provided with updated information regarding the establishment of a medium-wave radio station for UNOSOM II in Somalia. The Committee was informed that UNOSOM's capacity to communicate with the local

population throughout Somalia, "a spoken-word society", will prove critical to the mission's ability to facilitate the ongoing process of peace and reconciliation and to provide nationwide humanitarian relief and reconstruction.

47. A bid has been received to set up a station that would provide coverage to most of the country. The Secretary-General's request involves an estimated capital cost of approximately \$2,500,000 and an additional estimated cost of \$108,316 for technical operational support. The Advisory Committee recommends acceptance of this request.

48. As shown in paragraph 132 of annex IV to the Secretary-General's report, an amount of \$10,215,500 has been estimated for police training programmes. The Advisory Committee recalls that an amount of \$7.5 million had been estimated for the previous mandate period from 1 May to 31 October 1993. In its report (A/47/984), the Committee had indicated that that amount had been included in the UNOSOM budget because the Secretary-General believed that it represented "an indispensable part of the efforts of the UNOSOM military units to restore law and order in Somalia". In paragraph 50 of its report, the Advisory Committee had indicated that it was the Secretary-General's intention to expand the force to 10,000; however, the expanded programme was to be financed from voluntary contributions.

49. The entire cost of the police training programme for the period from May 1993 to April 1994 had been estimated at \$39,465,000, while the total, including the judicial and prison components, had been estimated at \$45,130,000 (see S/26317, annex). The Advisory Committee has recently been provided with updated estimates, which indicate that the cost of the police component would amount to \$40,343,000 and, together with the judicial and prison components, would amount to \$59,214,000.

50. The Advisory Committee inquired as to the increase from \$7.5 million to \$10.2 million for the current mandate period and was informed that the increase was due to compensation payable to the additional 4,000 police as well as for supplies and services for 70 police stations as indicated in paragraphs 136 and 137 of annex IV to the Secretary-General's report. The Committee understands that, there being no governmental authority capable of raising revenue in Somalia, it was necessary to include, on an exceptional basis, payment of compensation within the police training component of the programme.

51. As shown in paragraph 10 above, the cash contributions that have been received total \$9 million in support of police training programmes and an additional \$55.1 million has been pledged in cash and in kind. The Advisory Committee inquired as to the extent to which those voluntary contributions could be used to reimburse the UNOSOM budget and was informed that requirements for supplies, services and equipment (see A/48/850, annex IV, para. 137) in the amount of some \$1.6 million could be supported by the voluntary contributions provided to the sub-account of the trust fund established for the police force.

52. In view of the Advisory Committee's observations and recommendations, in particular in paragraphs 28, 31, 41, 42, 45 and 51 above, and taking into account the additional information provided by the Secretariat referred to above, the Committee recommends that an amount of \$639,399,300 gross be

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appropriated for the period from 1 November 1993 to 31 May 1993. In addition, the Committee recommends that the unencumbered balance of \$56,027,000 gross in respect of the period from 1 May to 31 October 1993 be set off against the amount to be assessed on Member States for the period from 1 November 1993 to 31 May 1994. The Committee also points out that account should be taken of the amount of \$126,195,500 gross already assessed (see A/48/850/Corr.1, para. 44 (b)).

Compliance with recommendations of the Advisory Committee

53. The Advisory Committee requests that, in future reports of the Secretary-General on the financing of UNOSOM II, precise information should be given on the implementation of, or compliance with, recommendations of the Advisory Committee that have been endorsed by the General Assembly.

ANNEX

REPLACEMENT OF UNITED STATES LOGISTICAL SUPPORT COMMAND

BROWN AND ROOT SERVICES CORPORATION

(in thousands of United States dollars) g/

	November 1993	December 1993	January 1994	February 1994	March 1994	April 1994	May 1994	Total
Water distribution	170	230	220	220	220	200	200	1 460
Engineering services	450	450	440	440	440	420	420	3 060
Transportation	600	600	600	600	600	580	580	4 160
Troop support b/	290	230	220	220	220	210	210	1 600
Equipment rental		375	375	375	375			1 500
Logistical support (replacement for US LOG)		3 977	3 977	3 977	3 977	3 850	3 850	23 608
Brown and Root mobilization costs		2 065						2 065
Equipment acquisition						32 182		32 182
Infrastructure repairs	800	900	1 100	1 200	3 300	3 300	3 400	14 000
Parts for United States-provided equipment e/	1 000	1 000	2 500	3 000	3 500	5 000	5 000	21 000
Airfield matting purchased from United States Army				1 300				1 300
Airport services and freight management					689	689	689	2 067
Total	3 310	9 827	9 432	11 332	13 321	46 431	14 349	108 002

g/ Also includes acquisition of some parts and equipment from United States Army sources.

b/ Includes waste management, laundry services, translation services, garbage removal and camp maintenance.

e/ Equipment acquisitions above, leased from United States Army (30 tanks, 80 APCs and 8 Cobra military-type helicopters and 60 UNOSOM-owned APCs).



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FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN LIBERIA

Report of the Advisory Committee on Administrative
and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions (ACABQ) has considered the report of the Secretary-General on the Financing of the United Nations Observer Mission in Liberia (UNOMIL) (A/48/592). During its consideration of the item, the Committee was provided with additional information.
2. UNOMIL was established pursuant to Security Council resolution 866 (1993) of 22 September 1993, for a period of seven months, i.e. from 22 September 1993-21 April 1994. The Secretary-General's report (A/48/592), inter alia, submits the budget estimates for UNOMIL in respect of that period. However, as discussed below, the implementation of the mandate of UNOMIL will not be possible within that time-frame.
3. As recalled in the report of the Secretary-General to the Security Council of 9 September 1993 (S/26422), the peace agreement signed at Cotonou on 25 July 1993 by the Liberian parties envisaged the peace process as a continuum from the cease-fire through disarmament and demobilization to the holding of national elections seven months after the signing of the agreement (S/26422, para. 10). In this connection, the parties agreed that a transitional Government would be established at the same time as the commencement of disarmament (S/26422, para. 6). A precondition to the start of disarmament and demobilization would be the expansion of the Military Observer Group (ECOMOG) of the Economic Community of West African States (ECOWAS) by troops from States members of the Organization of African Unity (OAU) outside the West African region (S/26868, para. 3).
4. The agreement called for the United Nations and (ECOMOG) to supervise and monitor the implementation of the agreement. Specifically, the agreement assigned ECOMOG, which had been in Liberia since 1990, primary responsibility for supervising the implementation of its provisions and called upon the United Nations to monitor the various implementation procedures in order to verify their impartial application (S/26422, para. 10). The mandate of UNOMIL, as

approved by the Security Council, is quoted in paragraph 11 of the Secretary-General's report (A/48/592).

5. As stated in the report of the Secretary-General (S/26422, para. 36), "UNOMIL would be the first peace-keeping operation undertaken by the United Nations in cooperation with a peace-keeping mission already set up by another organization, in this case a subregional organization". The Secretary-General's report to the Council therefore explained how coordination between UNOMIL and ECOMOG would be ensured and outlined the respective roles and responsibilities of UNOMIL and ECOMOG in the implementation of the agreement. In this connection, the Secretary-General stated that although the "relationship could potentially present some challenges, [he was] confident that with the good will of all concerned, especially the Liberian parties, this relationship [would] be successful and [might] even set a precedent for future peace-keeping missions" (S/26422, para. 36). The Secretary-General also stated his intention, which was welcomed by the Council, to conclude an agreement with the Chairman of ECOWAS, defining, before deployment of UNOMIL, the roles and responsibilities of UNOMIL and ECOWAS in the implementation of the peace agreement (see S/26868, para. 9, and para. 15 below).

6. In his report to the Security Council of 13 December 1993, the Secretary-General noted that, from the beginning of the peace process in Liberia, all parties had been aware that the timetable, which called for disarmament to begin within 30 days of signature of the agreement, concomitant with the establishment of the transitional Government, was "highly ambitious, especially given the complexities in establishing the joint UNOMIL/ECOMOG peace-keeping mission, including the deployment of additional ECOMOG troops" (para. 31). While recommending that UNOMIL should continue to implement the mandate entrusted to it under Security Council resolution 866 (1993), the Secretary-General stated that it was unlikely that the original timetable for elections would be met (para. 34).

7. In his report of 14 February 1994 (S/1994/168), the Secretary-General informed the Council that the transitional Government had not yet been installed. However, the battalions from the Governments of the United Republic of Tanzania and Uganda had arrived in Liberia and ECOMOG had indicated that it could commence disarmament with two battalions of the expanded ECOMOG. The Secretary-General also stated that preparation of schedules for the implementation of disarmament, as called for in the Cotonou agreement, had been delayed owing to the failure of the parties concerned to provide the information necessary for the preparation of those schedules. However, information was currently being made available by the parties and 10 encampment sites had been identified. Furthermore, the parties had agreed that the disarmament of approximately 60,000 combatants would commence simultaneously and was likely to continue over a two-to-three-month period.

8. In document S/1994/168/Add.1, dated 23 February 1994, the Secretary-General reported that, at a meeting on 15 February, the Liberian parties had "reached agreement on most of the outstanding issues which had impeded the commencement of disarmament and the installation of the transitional Government ... It was also agreed that free and fair elections would be held on 7 September 1994" (paras. 2 and 3), instead of the originally foreseen date of

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February/March 1994. Although the question of the disposition of the remaining Cabinet posts of Foreign Affairs, Justice, Finance and Defence was not resolved at that meeting, the parties agreed that disarmament would commence on 7 March and that the installation of the transitional Government would take place on the same day. The Committee was subsequently informed that the transitional Government had been installed on 7 March.

9. It is evident from the above that the mandate of UNOMIL cannot be implemented within the original time-frame. The Committee's comments regarding the savings likely to be realized during the mandate period are contained in paragraphs 16-36 below.

Voluntary contributions

10. In document S/26422, the Secretary-General stated that, while the question of the finances for the ECOMOG operation in Liberia was not the responsibility of the United Nations, the realities of the situation, i.e. that financial support was needed, could not be ignored (paras. 23 and 24); furthermore, as mentioned above, ECOMOG was assigned the primary responsibility for ensuring the implementation of the peace agreement.

11. The Secretary-General therefore proposed to establish a trust fund. The Security Council, in its resolution 866 (1993), in addition to deciding to establish UNOMIL, welcomed the intention to establish the Trust Fund which, in addition to supporting troops of participating ECOMOG countries and facilitating the sending of reinforcements by African States to ECOMOG, would also assist in mine-clearing and humanitarian and development activities, as well as in the electoral process. Although not specifically mentioned in resolution 866 (1993), the Committee notes that, in paragraph 38 of document S/26422, which was subsequently welcomed by the Council in its resolution 866 (1993), the Secretary-General stated that the Trust Fund would also cover, inter alia, demobilization and elections.

12. As stated in paragraph 33 of document A/48/592, the Trust Fund, called "Trust Fund for the Implementation of the Cotonou Accord on Liberia" was established on 23 September 1993. The Committee notes that a voluntary contribution of \$1 million has been received from the Government of the United Kingdom of Great Britain and Northern Ireland, earmarked specifically for humanitarian activities. In addition, a pledge from the Government of the United States of America, in the amount of \$19,830,000, was made to support the transport, equipping and maintenance of the expanded ECOMOG peace-keeping force. As stated in paragraph 26 of the Secretary-General's report (S/1994/168), "to date \$8.83 million of this pledge has been remitted to the Trust Fund to cover the costs incurred in the uplifting and eventual repatriation of the additional troops". The Committee was informed that a further deposit of approximately \$5 million was expected shortly. The Committee notes that the Government of Denmark has also contributed \$295,000 to the Trust Fund (S/1994/168, para. 26). The Advisory Committee requests the Secretary-General to include information on the terms and conditions of the use of the Trust Fund in his subsequent reports on UNOMIL.

13. The Committee notes that trust funds are established for most peace-keeping operations. The Committee underlines the importance of clearly and consistently defining the purpose for which a fund is being established; it is also essential that all procedures outlined in the relevant financial regulations and rules be adhered to with regard to both the establishment and the management of the trust funds.

14. As stated above, in its resolution 866 (1993), the Security Council welcomed the Secretary-General's intention to conclude an agreement with the Chairman of ECOWAS that would define the roles and responsibilities of UNOMIL and ECOWAS in the implementation of the peace agreement.

15. In document S/26868, the Secretary-General reported to the Council on the exchange of letters with the Chairman of ECOWAS, which constituted the necessary agreement. The Advisory Committee notes that the agreement reiterates much of what is contained in the Secretary-General's report (S/26422) regarding the respective roles of and the relationship between UNOMIL and ECOMOG. That report, in the opinion of the Advisory Committee, left a number of unanswered questions with regard to the relationship between UNOMIL and ECOMOG in the discharge of their respective responsibilities. A proper and specific delineation of responsibilities and a specific detailed plan of operation are necessities, given the interrelationship between UNOMIL and ECOMOG in achieving the joint goals of the mission.

Cost estimates for the period 22 September 1993 to 21 April 1994

16. As stated in his report (A/48/592), the Secretary-General's cost estimates for UNOMIL for the period from 22 September to 21 April 1994 amounted to \$43,509,200 gross (\$42,603,800 net), including costs related to the technical survey mission and the advance team of military observers. That amount provided for the deployment of 303 military observers, 20 military medical personnel, 45 military engineers, 58 United Nations Volunteers and 228 civilian staff, including 139 local personnel.

17. For the reasons given in paragraph 108 of document A/C.5/48/40 of 9 December 1993, including changes in the deployment schedules of military observers, civilian personnel, helicopters and fixed-wing aircraft, the Secretary-General revised the above-mentioned amount to \$40,318,000 gross (\$39,560,800 net). By its decision 48/478 of 23 December 1993, the General Assembly, on an exceptional basis, authorized the Secretary-General to enter into total commitments up to the amount of \$40,318,000 (\$39,560,800 net) and decided to apportion this amount among Member States.

18. The Advisory Committee was informed that, because of further changes in the deployment schedules of military observers, civilian personnel, helicopters and fixed-wing aircraft, as discussed below, the estimate has been further reduced by \$7,520,900 gross (\$7,335,700 net) to \$32,797,100 gross (\$32,225,100 net); i.e. savings will result in respect of the assessed amount of \$40,318,000 (\$39,560,800 net) for the period from 22 September 1993 to 21 April 1994. The table annexed to the present report, provided by representatives of the Secretary-General, compares, by line item, the estimates contained in documents

A/48/592 and A/C.5/48/40 and the revised figures provided to the Committee during its consideration of the item.

19. The Advisory Committee's observations concerning the budgeted amounts are given below. In the opinion of the Committee, the extent to which the revised estimate is accurate will depend in large measure on events and the corresponding ability of UNOMIL and ECOMOG to implement their mandates.

20. Part I of annex II to the Secretary-General's report (A/48/592) outlines the cost parameters for the estimates; the Advisory Committee notes that the travel cost of military and civilian personnel to the mission area has been estimated at an average cost of \$8,000 per person per round trip (basic air fare \$3,500 and 100 kilograms accompanied baggage \$4,500).

21. In response to inquiry, the Committee was informed that the above-mentioned cost was based on the average cost, based on the expected country of origin of personnel and military observers. Notwithstanding that fact, the Committee is of the view that the cost of \$8,000 may be excessive and that savings may be realized in this regard. In this connection, on the basis of additional information received, the Committee queries whether in fact all personnel will exercise their entitlement to 100 kilograms accompanied baggage, the average cost of which is more than the average cost of the actual air ticket. The Committee reiterates its view that, whenever possible, group travel arrangements be used and requests the Secretariat to keep this under review. It also recommends that the possibility of providing for unaccompanied baggage be examined with a view to achieving greater cost-effectiveness.

22. The Committee also notes from the cost parameters that a hazardous duty station allowance of \$600 per person per month is budgeted for international staff, while an equivalent of 15 per cent of their salaries is budgeted for this purpose for local staff. The Committee trusts that any payment relating to hazardous duty station allowance is made in accordance with the relevant rules and regulations of the United Nations.

23. As shown in annex I to the present report, the estimate for the mission subsistence allowance (MSA) of military observers has been reduced by \$397,100; this relates to the revised schedule of deployment that is also annexed to the present report (see annex II). As shown therein, all military observers have been deployed, but the schedule of actual deployment differs from that contained in annex II to document A/48/592 under line item 1.

24. The Committee notes that the estimate for civilian personnel costs has been further reduced by \$2,266,400; the estimates for the support account to peace-keeping operations and for staff assessment have also been reduced. These reductions relate to the delayed deployment of civilian personnel. The Committee was informed that, of the 89 international staff, 60 had been deployed as at 21 January; of the 139 local staff, 107 had been employed. In addition, only 8 of the budgeted number of 58 United Nations Volunteers have been deployed.

25. Provision has been made in the estimates for the payment of MSA and the travel costs in respect of 200 civilian electoral observers. As mentioned

above, however, elections are now foreseen for September 1994; consequently savings will be realized under this item in respect of the period from 22 September 1993 to 21 April 1994; however such reduction is not included in the revised estimates provided by representatives of the Secretary-General.

26. Representatives of the Secretary-General informed the Committee that, as shown in annex I to the present document, the estimate for helicopter operations has been reduced by \$4,050,700; this relates to delays in the deployment of six helicopters. The Committee was informed that the revised amount provides for 1 helicopter for 4 months, 3 helicopters for 1.5 months and 2 helicopters for 3 months. The estimate for fixed-wing aircraft reflects a reduction of \$537,900, owing to the delay in deploying one fixed-wing aircraft; the revised estimate provides for the aircraft for three weeks.

27. The Committee reiterates its observation, made in connection with the financing of the United Nations Protection Force (see A/48/778), that justification of the requirements for air operations should henceforth be provided in terms of the operational requirements of a mission.

28. The estimate for other equipment amounts to \$2.7 million and includes, as indicated under line item 9 in annex I to document A/48/592, \$804,900 for the acquisition of data-processing equipment. The Advisory Committee trusts that care will be exercised in the acquisition of the equipment enumerated therein; in this connection, it questions the need for certain items such as high-speed printers.

29. A total of \$215,300 has been budgeted for the mine-clearing programme. In this connection, the Committee notes that, as cited in paragraph 11 (g) of A/48/592, the mandate of UNOMIL includes the training of ECOMOG engineers in mine clearance and, in cooperation with ECOMOG, coordination of the identification of mines and assistance in the clearance of mines and unexploded bombs. As indicated under line item 14 in annex II to document A/48/592, most of the provision relates to the recruitment of three mine-clearing instructors for a period of four months, as well as one paramedic experienced in stabilizing patients injured in mine accidents.

30. The estimate for UNOMIL includes an amount of \$5.2 million for assistance for disarmament and demobilization as discussed under line item 15 in annex II to document A/48/592. In this connection, the Advisory Committee notes from paragraph 11 (e) of document A/48/592 that, as stipulated in Security Council resolution 866 (1993), the mandate of UNOMIL in this regard was to "develop a plan and assess financial requirements for the demobilization of combatants". Moreover, as stated above, the Trust Fund established by the Secretary-General was intended, inter alia, to cover demobilization.

31. The Advisory Committee also notes the Secretary-General's statement in his report (S/26868, para. 18), of which the Security Council took note in document S/26886, that, although it had originally been foreseen that the costs of disarmament and demobilization would be met by the Trust Fund for Liberia, no pledges for that purpose had yet been made to the Fund. Because "disarmament and demobilization are essential for the establishment of the transitional Government, the holding of free elections and, therefore, to the successful

implementation of the entire peace process", the Secretary-General informed the Council that he had included approximately \$5 million in the UNOMIL budget to cover only the immediate short-term needs of disarmament and demobilization. However, "should contributions for disarmament and demobilization be made to the Trust Fund, the UNOMIL budget would be reimbursed by such contributions".

32. The Advisory Committee notes that the \$5 million would enable approximately 54,000 adult combatants and 6,000 child soldiers to give up their arms and return to their homes. Other aspects of demobilization, including training and other reintegration programmes to help the ex-combatants to build sustainable new lives, would be included in the inter-agency appeal for humanitarian assistance (S/26868, para. 18). This point was again emphasized in the Secretary-General's subsequent report (S/1994/168), wherein he explained that UNOMIL had developed a plan for the demobilization and reintegration of ex-combatants into civilian society. As stated in paragraph 34 of that report, "after handing over their weapons at the encampment sites, ex-combatants will be clothed, fed and sensitized to the problems of their return to civilian society. They will be issued identification cards that will entitle them to immediate reintegration assistance, such as vocational training, medical care and agricultural assistance". However, that assistance, i.e. reintegration assistance, "will have to be financed through voluntary contributions". In this connection, the Advisory Committee notes that donations of \$146.7 million have been received in response to the Secretary-General's appeals for emergency and humanitarian assistance in Liberia (A/48/592, para. 25).

33. In this connection, the Advisory Committee recalls its previous observations regarding the need to specify the activities that relate directly to an operation and that should be financed through assessment and those activities for the long-term rehabilitation and reconstruction of a country that would be financed from other sources (A/47/990, para. 10).

34. The Advisory Committee was informed that the estimate for the disarmament/demobilization programme had been developed as a comprehensive project and therefore constituted a distinct self-contained entity within the UNOMIL estimates. Accordingly, it includes estimates for equipment and vehicles separate from those that appear under the line items for equipment and transport. The Advisory Committee queried this treatment which, *prima facie*, appears somewhat unusual. However, bearing in mind that reimbursements to the peace-keeping budget may be forthcoming if contributions to the Trust Fund for these purposes are made, the Committee recognizes the value of identifying the total cost of the subprogramme. At the same time, because the subprogramme forms an integral part of the mandate of UNOMIL, the Advisory Committee emphasizes that the equipment for the subprogramme forms part of the operation's total inventory and should be managed as such.

35. As noted above, the disarmament of the 60,000 combatants (54,000 adult combatants and 6,000 child soldiers) is likely to continue over a two-to-three-month period; as also noted above, the implementation of the programme depends on the preparation of the schedules for disarmament. Even assuming that disarmament has begun on 7 March, it is unlikely, in view of the projected timetable, that the entire disarmament/demobilization programme will

be completed by 21 April, i.e. some savings in respect of the current mandate will arise that should be reflected in the performance report.

36. A number of international experts are to be engaged in respect of rehabilitation/reintegration assistance as indicated in item 15 (a) (i) in annex II to document A/48/592. In this connection, representatives of the Secretary-General emphasized that most of the physicians, health workers, counsellors, care-givers etc. are local personnel as outlined in item 15 (iii). However, it was considered necessary to engage international experts who are specialized in such assistance. The Committee trusts that efforts will be made to secure such expertise at a reasonable cost.

37. As stated above, UNOMIL will not be able to complete its mandate within the time-frame originally envisaged, i.e. between 22 September 1993 and 21 April 1994. The Committee was informed that the Secretary-General intends to request an extension of the mandate. In the circumstances, there is no need, at this stage, to consider the estimates provided by the Secretary-General in respect of the liquidation phase of the mission, originally foreseen to take place between 22 April and 30 June 1994.

38. The General Assembly has authorized the Secretary-General to enter into commitments up to \$40,318,000 gross (\$39,560,800 net) for the period from 22 September 1993 to 21 April 1994; it has also apportioned that amount among Member States. The Secretary-General, as discussed above, has reduced the estimate to \$32,797,100 gross (\$32,225,100 net) for UNOMIL; savings totalling \$7,520,900 gross (\$7,335,700 net) will thus be reflected in the performance report. The Advisory Committee, bearing in mind its observations above, in particular those related to the disarmament and demobilization programme, expects that further savings will also be realized in respect of this period.

39. At this stage, the Advisory Committee recommends that the General Assembly appropriate \$32,797,100 gross (\$32,225,100 net) in respect of the period from 22 September 1993 to 21 April 1994. The Committee points out that this is \$7,520,900 gross (\$7,335,700 net) less than the amount of \$40,318,000 gross (\$39,560,800 net) that has already been assessed in respect of the same period, pursuant to General Assembly decision 48/478. The Committee recommends that the difference be utilized to offset future assessments on Member States such as the assessment in respect of the commitment authority being recommended below.

40. With respect to the period beyond 21 April 1994, the Committee recommends that, should the Security Council decide to extend UNOMIL beyond 21 April 1994, the Secretary-General be authorized to enter into commitments at a monthly rate not to exceed \$4,359,100 gross (\$4,232,900 net), subject to the prior concurrence of the Advisory Committee as to the actual amount, for a period of three months, to enable him to prepare the budget corresponding to the new mandate period and the performance report for the current period. This figure represents a revised estimate that was submitted to the Advisory Committee by representatives of the Secretary-General. It differs from a pro rata amount that would have been derived from the appropriation recommended in paragraph 39 above in that non-recurrent costs for the previous period have been deleted; this reduction has been partially offset by an increase to cover the expected full deployment of military personnel and international and local staff.

Annex I

SCHEDULE A

Cost estimates for the period from 22 September 1993 to 21 April 1994

(Thousands of United States dollars)

	Initial cost estimates (A/48/592)	First revised estimates (A/C.5/48/40)	Current adjustment	Current revised estimate
1. <u>Military personnel costs</u>				
(a) <u>Military observers</u>				
Mission subsistence allowance	5 755.6	5 259.2	(397.1)	4 862.1
Travel costs	2 944.0	2 944.0	-	2 944.0
Clothing and equipment allowance	35.1	31.2	-	31.2
Subtotal	8 734.7	8 235.1	(397.1)	7 838.0
(b) <u>Military contingent</u>	-	-	-	-
(c) <u>Other costs pertaining to military personnel</u>				
Contingent-owned equipment	-	-	-	-
Death and disability compensation	-	200.0	-	200.0
Subtotal	-	200.0	-	200.0
Total, line 1	8 734.7	8 435.1	(337.8)	8 097.3

	Initial cost estimates (A/48/592)	First revised estimates (A/C.5/48/40)	Current adjustment	Current revised estimate
2. <u>Civilian personnel costs</u>				
(a) <u>Civilian police</u>	-	-	-	-
(b) <u>International and local staff</u>				
International staff salaries	2 088.0	1 742.8	(392.2)	1 350.6
Local staff salaries	463.9	359.6	(42.9)	316.7
Consultants	63.3	63.3	-	63.3
Overtime	-	-	-	-
Common staff costs	1 671.5	1 393.5	(304.5)	1 089.0
Mission subsistence allowance	1 323.6	1 119.4	(244.6)	874.8
Travel to and from the Mission area	712.0	712.0	-	712.0
Other travel costs	74.3	74.3	-	74.3
Subtotal	5 396.6	5 464.9	(984.2)	4 480.7
(c) <u>International contractual personnel</u>	-	-	-	-
(d) <u>United Nations Volunteers</u>	1 628.6	1 628.6	(1 282.2)	346.4
(e) <u>Government-provided personnel</u>	-	-	-	-
(f) <u>Civilian electoral observers</u>				
(i) <u>Mission subsistence allowance</u>	360.0	360.0	-	360.0
(ii) <u>Travel costs</u>	700.0	700.0	-	700.0
Subtotal	1 060.0	1 060.0	-	1 060.0
Total, line 2	9 085.2	8 153.5	(2 266.4)	5 887.1

	Initial cost estimates (A/48/592)	First revised estimates (A/C.5/48/40)	Current adjustment	Current revised estimate
3. <u>Premises/accommodation</u>				
Rental of premises	293.9	293.9	-	293.9
Alteration and renovations to premises	1 000.0	1 000.0	-	1 000.0
Maintenance supplies	6.0	6.0	-	6.0
Maintenance services	24.0	24.0	-	24.0
Utilities	105.0	105.0	-	105.0
Construction/prefabricated buildings	1 440.0	1 440.0	-	1 440.0
Total, line 3	2 868.9	2 868.9	-	2 868.9
4. <u>Infrastructure repairs</u>	-	-	-	-
5. <u>Transport operations</u>				
Purchase of vehicles	1 129.2	1 129.2	-	1 129.2
Rental of vehicles	300.0	300.0	-	300.0
Workshop equipment	18.0	18.0	-	18.0
Spare parts, repairs and maintenance	102.8	102.8	-	102.8
Petrol, oil and lubricants	157.6	157.6	-	157.6
Vehicle insurance	22.5	22.5	-	22.5
Total, line 5	1 730.1	1 730.1	-	1 730.1
6. <u>Air operations</u>				
(a) <u>Helicopter operations</u>				
Hire/charter costs	4 860.0	4 050.0	(3 208.5)	841.5
Aviation fuel and lubricants	375.8	313.2	(248.1)	65.1
Positioning/depositioning costs	150.0	150.0	-	150.0
Resupply flights	-	-	-	-

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	Initial cost estimates (A/48/592)	First revised estimates (A/C.5/48/40)	Current adjustment	Current revised estimate
Painting/preparation Liability insurance	30.0 900.0	30.0 750.0	- (594.1)	30.0 155.9
Subtotal	5 315.8	5 293.2	(4 050.7)	1 242.5
(b) <u>Fixed-wing aircraft</u>				
Hire/charter costs	720.0	600.0	(420.0)	180.0
Aviation fuel and lubricants	52.2	43.5	(30.4)	13.1
Positioning/deposition costs	25.0	25.0	-	25.0
Painting/preparation	8.0	8.0	-	8.0
Liability insurance	150.0	125.0	(87.5)	37.5
Subtotal	955.2	801.5	(537.2)	263.6
(c) <u>Air crew subsistence allowance</u>	-	-	-	-
(d) <u>Other air operation costs</u>				
Air traffic control services and equipment	-	-	-	-
Landing fees and ground handling	21.0	21.0	-	21.0
Fuel storage containers	-	-	-	-
Subtotal	21.0	21.0	-	21.0
Total, line 6	7 292.0	6 115.7	(4 588.6)	1 527.1
7. <u>Naval operations</u>	-	-	-	-
8. <u>Communications</u>				
(a) <u>Complementary communications</u>				
Communications equipment	2 300.0	1 752.8	-	1 752.8
Spare parts and supplies	110.4	101.4	-	101.4

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	Initial cost estimates (A/48/592)	First revised estimates (A/C.5/48/40)	Current adjustment	Current revised estimate
Workshop and test equipment	313.6	313.6	-	313.6
Commercial communications	829.8	829.8	-	829.8
Subtotal	3 553.8	2 997.6	-	2 997.6
(b) <u>Main trunking contract</u>	-	-	-	-
Total, line 8	3 553.8	2 997.6	-	2 997.6
9. <u>Other equipment</u>				
Office furniture	137.0	137.0	-	137.0
Office equipment	49.6	49.6	-	49.6
Data-processing equipment	804.9	804.9	-	804.9
Generators	1 226.8	1 226.8	-	1 226.8
Observation equipment	61.0	61.0	-	61.0
Petrol tank plus metering equipment	14.0	14.0	-	14.0
Medical and dental equipment	190.0	190.0	-	190.0
Accommodation equipment	-	-	-	-
Miscellaneous equipment	50.0	50.0	-	50.0
Field defence equipment	-	-	-	-
Spare parts, repairs and maintenance	33.0	33.0	-	33.0
Water-purification equipment	146.4	146.4	-	146.4
Total, line 9	2 712.7	2 712.7	-	2 712.7
10. <u>Supplies and services</u>				
(a) <u>Miscellaneous services</u>				
Audit services	34.1	34.1	-	34.1
Contractual services	3.0	3.0	-	3.0
Data-processing services	-	-	-	-
Security services	-	-	-	-
Medical treatment and services	-	-	-	-
Claims and adjustments	9.0	9.0	-	9.0

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	Initial cost estimates (A/48/592)	First revised estimates (A/C.5/48/40)	Current adjustment	Current revised estimate
Official hospitality	3.0	3.0	-	3.0
Miscellaneous other services	5.0	5.0	-	5.0
Subtotal	54.1	54.1	-	54.1
(b) <u>Miscellaneous supplies</u>				
Stationery and office supplies	48.0	48.0	-	48.0
Medical supplies	100.0	100.0	-	100.0
Sanitation and cleaning materials	48.0	48.0	-	48.0
Subscriptions	0.9	0.9	-	0.9
Electrical supplies	-	-	-	-
Ballistic protectable blankets for vehicles	-	-	-	-
Uniform items, flags and decals	185.5	185.5	-	185.5
Field defence stores	9.0	9.0	-	9.0
Operational maps	-	-	-	-
Quartermaster and general stores	25.0	25.0	-	25.0
Subtotal	416.4	416.4	-	416.4
Total, line 10	470.5	470.5	-	470.5
11. <u>Election-related supplies and services</u>	-	-	-	-
12. <u>Public information programme</u>	-	-	-	-
13. <u>Training programme</u>	-	-	-	-

	Initial cost estimates (A/48/592)	First revised estimates (A/C.5/48/40)	Current adjustment	Current revised estimate
14. <u>Mine-clearing programme</u>				
(a) <u>Acquisition of equipment</u>				
Mine-clearing equipment	23.3	23.3	-	23.3
Miscellaneous equipment	10.0	10.0	-	10.0
Subtotal	33.3	33.3	-	33.3
(b) <u>Supplies, services and operating costs</u>				
Wages and food supplement	182.0	182.0	-	182.0
Miscellaneous services	-	-	-	-
Field defence stores	-	-	-	-
Miscellaneous supplies	-	-	-	-
Subtotal	182.0	182.0	-	182.0
Total, line 14	215.3	215.3	-	215.3
15. <u>Assistance for disarmament and demobilization</u>				
(a) <u>Rehabilitation/reintegration assistance to demobilized military forces</u>				
Consultants	245.0	245.0	-	245.0
Consultants' travel	24.5	24.5	-	24.5
Local staff	479.9	479.9	-	479.9
Training	18.5	18.5	-	18.5
Equipment	344.7	344.7	-	344.7

	Initial cost estimates (A/48/592)	First revised estimates (A/C.5/48/40)	Current adjustment	Current revised estimate
Miscellaneous services	467.0	467.0	-	467.0
Miscellaneous supplies	683.0	683.0	-	683.0
Subtotal	2 262.6	2 262.6	-	2 262.6
(b) Assistance to demobilized military forces				
Rations	1 384.3	1 384.3	-	1 384.3
Clothing	410.0	410.0	-	410.0
Agricultural tools	500.0	500.0	-	500.0
Transportation	600.0	600.0	-	600.0
Subtotal	2 894.3	2 894.3	-	2 894.3
Total, line 15	5 156.9	5 156.9	-	5 156.9
16. Air and surface freight				
Transport of contingent-owned equipment	-	-	-	-
Military airlifts	-	-	-	-
Commercial freight and cartage	200.0	200.0	-	200.0
Total, line 16	200.0	200.0	-	200.0
17. Integrated management information system	40.0	40.0	-	40.0
18. Support account for peace-keeping operations	543.7	464.5	(83.6)	380.9
19. Staff assessment	905.4	757.2	(185.2)	572.0
Total, lines 1-12	43 509.2	40 318.0	(7 520.2)	32 797.1

	<u>Initial cost estimates (A/48/592)</u>	<u>First revised estimates (A/C.5/48/40)</u>	<u>Current adjustment</u>	<u>Current revised estimate</u>
20. <u>Income from staff assessment</u>	<u>(905.4)</u>	<u>(757.2)</u>	<u>185.2</u>	<u>(572.0)</u>
<u>Net total</u>	<u>42 603.8</u>	<u>39 560.8</u>	<u>(7 335.7)</u>	<u>32 225.1</u>
21. <u>Voluntary contributions in kind</u>	-	-	-	-
<u>Total resources</u>	<u>42 603.8</u>	<u>39 560.8</u>	<u>(7 335.7)</u>	<u>32 225.1</u>

Annex II

SCHEDULE B

Schedule of deployment for military observers

<u>Date of emplacement</u>	<u>Number of observers</u>	<u>Person/ days</u>	<u>Total mission subsistence allowance</u>
(a) <u>Advance team of military observers</u>			
6 August 1993	1	258	22 980
20 August 1993	1	244	21 790
26 August 1993	2	476	42 560
27 August 1993	6	1 422	127 170
3 September 1993	10	2 300	206 000
5 September 1993	1	228	20 430
8 September 1993	3	675	60 525
9 September 1993	2	448	40 180
12 September 1993	<u>2</u>	<u>442</u>	<u>39 670</u>
Subtotal	<u>28</u>	<u>6 493</u>	<u>581 305</u>
(b) <u>Remainder of the military observers</u>			
6 October 1993	1	197	17 795
19 October 1993	10	1 840	166 900
26 October 1993	20	3 540	321 900
28 October 1993	10	1 750	159 250
29 October 1993	18	3 132	285 120
2 November 1993	15	2 550	232 500
3 November 1993	5	845	77 075
5 November 1993	10	1 670	152 450
7 November 1993	16	2 640	241 200
10 November 1993	11	1 782	163 020
12 November 1993	10	1 600	146 500
14 November 1993	10	1 580	144 800
25 November 1993	13	1 911	176 085
16 December 1993	9	1 134	105 840
18 December 1993	61	7 564	706 990
19 December 1993	11	1 353	126 555
23 December 1993	40	4 760	446 600
29 December 1993	10	1 130	106 550
31 December 1993	30	3 330	314 550

<u>Date of emplacement</u>	<u>Number of observers</u>	<u>Person/ days</u>	<u>Total mission subsistence allowance</u>
18 January 1994	15	1 395	134 325
20 January 1994	22	2 002	193 270
1 March 1994	<u>23</u>	<u>1 196</u>	<u>125 810</u>
Subtotal	<u>370</u>	<u>48 901</u>	<u>4 545 085</u>
(c) <u>Less: repatriation of military observers</u>			
22 November 1993	13	1 950	165 750
22 December 1993	2	240	20 400
22 January 1994	2	180	15 300
22 February 1994	12	708	60 180
22 March 1994	<u>1</u>	<u>31</u>	<u>2 635</u>
Subtotal	<u>30</u>	<u>3 109</u>	<u>264 265</u>
Grand total	<u>368</u>	<u>52 285</u>	<u>4 862 125</u>



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GENERAL ASSEMBLY
Forty-eighth session
Agenda item 35
QUESTION OF PALESTINE

SECURITY COUNCIL
Forty-ninth year

Letter dated 24 March 1994 from the Permanent Representative
of the Libyan Arab Jamahiriya to the United Nations addressed
to the Secretary-General

In my capacity as Chairman of the Arab Group for March 1994, I have the honour to transmit herewith a letter from the Secretary-General of the League of Arab States addressed to you concerning the attacks by the Israeli authorities on a building in Hebron, that resulted in the death of a number of Palestinian citizens, including two women, one of them pregnant, as well as the curfew in the city.

I should be grateful if you would have the text of the present letter and its annex circulated as a document of the forty-eighth session of the General Assembly under agenda item 35, and of the Security Council.

(Signed) Ali Ahmed ELHOUDERI
Ambassador
Permanent Representative of
the Libyan Arab Jamahiriya
to the United Nations
Chairman of the Arab Group

ANNEX

Letter dated 24 March 1994 from the Secretary-General of the
League of Arab States to the Secretary-General

I received with extreme concern the news that the Israeli authorities had carried out a large-scale military operation in the heart of Hebron in the occupied West Bank, in the course of which they besieged a building consisting of three homes and trained their artillery on it for 18 hours, without heed for its civilian inhabitants, causing the death of a number of Palestinian citizens, including two women, one of them pregnant.

Furthermore, the Israeli occupation authorities have been imposing a curfew on 120,000 Palestinian citizens in the same city since 25 February 1994, on the pretext of protecting 400 Israeli settlers, as has been acknowledged by the Israeli Prime Minister.

This fresh Israeli massacre comes in the wake of the adoption of Security Council resolution 904 (1994), which calls for the provision of international protection for the Palestinian people in the occupied territories, in order to demonstrate to the entire world Israel's insistence on continuing its breach and defiance of the will of the international community and the resolutions of international legitimacy and the spuriousness of its claims regarding the seriousness of its commitment to the peace process.

The General Secretariat of the League of Arab States vehemently condemns this blatant Israeli violation of all international instruments and resolutions and human rights principles and calls on the United Nations to move swiftly and decisively for the halting of these inhuman practices, the immediate implementation of Security Council resolution 904 (1994) and the establishment of a mechanism to ensure the protection of the Palestinian people in the occupied territories.

The peace process is now exposed to a severe trial that threatens to bring it to a standstill or a breakdown, now that confidence in the feasibility of resuming the talks and making progress in them has begun to dwindle as a consequence of the bloody events and the massacres taking place in the occupied territories.

The United Nations is faced with a legal and moral duty to protect the Palestinian people in the occupied Arab territories and to ensure respect for its resolutions.

I am confident that you will accord this matter the prompt attention that it merits, for the sake of protecting the process of peace in the region and preserving the credibility of the international Organization vis-à-vis world public opinion and Arab public opinion in particular.

(Signed) Ahmed Esmat ABDEL MEGUID
Secretary-General of the
Arab League



General Assembly

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11 March 1994

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Forty-eighth session
Agenda item 131

FINANCING OF THE UNITED NATIONS ANGOLA VERIFICATION MISSION

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financing of the United Nations Angola Verification Mission (UNAVEM II) (A/48/836 and Corr.1 and 2). During its consideration of the report, representatives of the Secretary-General provided additional information to the Advisory Committee.
2. The introduction to the report of the Secretary-General provides, in paragraphs 1 to 21, background information on the development of the mission. Paragraphs 22 to 28 of the report contain information on the status of assessed contributions, voluntary contributions, the financial performance report for the period from 1 March to 15 September 1993 and the cost estimates for the period from 16 December 1993 to 15 December 1994. In paragraph 32 of his report, the Secretary-General outlines the actions that would be required to be taken by the General Assembly at its forty-eighth session in connection with the financing of UNAVEM II.
3. The Advisory Committee was informed that contributions payable to UNAVEM and UNAVEM II as at 1 January 1994 amounted to \$33.3 million, assessment for UNAVEM II for the period from 16 December 1993 to 31 March 1994 amounted to \$6.2 million, collections in 1994 amounted to \$9 million and the total outstanding as at 31 January 1994 was \$30.5 million. In order to meet the operating cash requirements of UNAVEM II, loans amounting to \$37 million were made to the UNAVEM special account from the Peace-keeping Reserve Fund (\$19 million) and from the United Nations Transition Assistance Group (UNTAG) special account (\$18 million). In the course of consideration of the report, the Advisory Committee was informed that \$29 million out of the total amount loaned currently remained outstanding. In this connection, the Advisory Committee reiterates its prior recommendations regarding the non-payment or late payment of contributions to peace-keeping operations (A/47/990, para. 41). The

Advisory Committee questions the use of the Peace-keeping Reserve Fund as a cash reserve and intends to revert to the matter when reviewing the report of the Secretary-General on the establishment of a peace-keeping reserve fund.

Financial performance for the period from 1 March
to 15 September 1993

4. The Committee notes that, as reflected in annex I to the report of the Secretary-General (A/48/836 and Corr.1 and 2), total savings of \$90,100 gross (\$36,000 net) for the period in question reflect the combined effect of savings realized under such objects of expenditure as air and transportation operations, which were to a large extent offset by expenditure overruns under such objects of expenditure as civilian personnel costs, premises, supplies and services. Savings relating to air and transportation operations were due to lower utilization of aircraft than anticipated. Expenditure overruns relating to civilian personnel costs, premises, supplies and services were due to a higher number of staff on board as compared with the approved staffing table, rental of conference facilities for the peace talks and higher than anticipated expenses for security, garbage removal and cleaning services. Annex II to the report of the Secretary-General provides supplementary information on the financial performance for the period from 1 March to 15 September 1993.

Financial performance for the period from
16 September to 15 December 1993

5. The Advisory Committee notes that information on financial performance for the period from 16 September to 15 December 1993 has not been included in the report of the Secretary-General (A/48/836 and Corr.1 and 2) and that, upon inquiry, it was informed that the relevant report would be submitted to the Committee at a later stage, when the financial data on that period became available.

Cost estimates for the period from 16 December 1993
to 15 March 1994

6. As reflected in the corrigenda to subparagraph 32 (b) of the report (A/48/836/Corr.1 and 2), the Secretary-General proposes the appropriation of the amount of \$6,296,100 gross (\$5,990,850 net) for the maintenance of UNAVEM II for the period from 16 December 1993 to 15 March 1994, the above amount to be set off against the apportionment of \$6,478,800 gross (\$6,097,700 net) authorized by the General Assembly in its decision 48/465 for the period from 16 December 1993 to 31 March 1994.

7. The Advisory Committee understands that the amount of \$6,296,100 gross was arrived at by multiplying the estimated monthly requirement of \$2,098,700 gross for the period from 16 December 1993 to 15 December 1994 by three months to the end of the current mandate period, i.e. to 15 March 1994. The Advisory Committee regrets that the amount of \$6,296,100 gross was not specifically substantiated and reported in a separate annex to the report of the

Secretary-General and recommends, in this connection, that, in future reports on financing of United Nations peace-keeping operations, cost estimates and budget performance be provided and explained for each mandate period separately.

Cost estimates for the period after 15 March 1994

8. As indicated in the corrigendum to subparagraph 32 (c) of his report (A/48/836/Corr.1), the Secretary-General proposes, with regard to the above period, a provision by means of appropriation and/or commitment authorization at a monthly rate of \$2,098,700 gross (\$1,996,950 net), should the Security Council decide to continue UNAVEM II beyond 15 March 1994.

9. The cost estimates for the period after 15 March 1994 are based on the current strength of UNAVEM II and provide for 54 international civilian staff, 61 military personnel (50 observers and 11 medical personnel), 18 police observers and 75 local staff. The Advisory Committee was informed that, as at 28 February 1994, there were 56 international civilian staff, 61 military personnel (50 observers and 11 medical personnel), 20 police observers and 73 local staff.

10. The Committee notes that the provisions for the salaries and common staff costs of international staff are based on New York standard costs, except for international staff on assignment from other United Nations organizations and staff appointed for the mission. The estimate for the local staff is based on the local salary scale established for Luanda. In addition, a hazardous duty allowance of \$600 per person per month is budgeted for international staff, while an equivalent of 15 per cent of their salaries is budgeted for this purpose for locally recruited staff. The Committee trusts that any payment relating to hazardous duty station allowance is made in accordance with the relevant rules and regulations of the United Nations.

11. The Advisory Committee was also informed that, in view of the recent progress achieved in the Lusaka talks, it is anticipated that the current mandate of UNAVEM II will be extended for an additional period of approximately three months and, should the Lusaka agreement be concluded, the Security Council may decide to expand the mandate of the mission and bring the existing strength of UNAVEM II to the level in effect for the period from 1 November 1992 to 28 February 1993, i.e. 350 military observers, 126 police observers and 14 medical personnel, with an appropriate number of international and local civilian staff.

12. It is the understanding of the Advisory Committee that the Secretary-General will submit for its review a detailed report on the financial implications, should the Security Council decide to expand the mandate of UNAVEM II.

13. Taking into account additional information provided by the Secretariat and referred to above, the Committee recommends approval of the estimates of the Secretary-General, i.e. that an amount of \$5,500,000 gross (\$5,253,900 net) be appropriated for the period from 16 September to 15 December 1993 and an amount of \$6,296,100 gross (\$5,990,900 net) be appropriated for the period from

/...

16 December 1993 to 15 March 1994. In addition, the Committee recommends that, should the Security Council decide to extend the current mandate of UNAVEM II beyond 15 March 1994, the General Assembly authorize the Secretary-General, with the prior concurrence of the Advisory Committee, to enter into commitments for a period from 16 March to 30 June 1994 at a monthly rate not to exceed \$2,098,700 gross (\$1,997,000 net).

Compliance with past recommendations of ACABQ

14. The Advisory Committee requests that, in future reports of the Secretary-General on the financing of UNAVEM II, precise information should be given on implementation, of and/or compliance with, recommendations of the Committee that have been endorsed by the General Assembly.



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Security Council

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11 March 1994

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GENERAL ASSEMBLY
Forty-eighth session
Agenda items 34 and 35
THE SITUATION IN THE MIDDLE EAST
QUESTION OF PALESTINE

SECURITY COUNCIL
Forty-ninth year

Letter dated 10 March 1994 from the Chargé d'affaires a.i.
of the Permanent Mission of Greece to the United Nations
addressed to the Secretary-General

I have the honour to transmit to you herewith the French and English versions of a statement of the European Union on the Middle East (see annex).

I should be grateful if you would have the text of the present letter and its annex circulated as a document of the forty-eighth session of the General Assembly, under agenda items 34 and 35, and of the Security Council.

(Signed) Adamantios Th. VASSILAKIS
Chargé d'affaires a.i.
Deputy Permanent Representative

ANNEX

[Original: English and French]

Statement on the Middle East made by the European Union

Whereas the recent tragic events in Hebron, which the European Union has already condemned, should not interrupt the peace process in the Middle East, the Council of the European Union:

1. Encourages the resumption of the peace process negotiations between all parties and appeals to the Security Council to adopt an appropriate resolution swiftly;
2. While welcoming the measures recently adopted by the Government of Israel to ensure the safety of Palestinians, notes that Israel is responsible for the safety and protection of all inhabitants in the occupied territories;
3. Appeals to the parties to discuss the question of the safety of Palestinians, including the issue of certain settlements, and to agree on appropriate measures;
4. Supports the establishment, by the Security Council, in the occupied territories of an international presence in which the European Union declares its willingness to participate.



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A/48/904
15 March 1994

ORIGINAL: ENGLISH

Forty-eighth session
Agenda item 54

QUESTION OF CYPRUS

Letter dated 15 March 1994 from the Permanent Representative of
Turkey to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith a letter dated 14 March 1994 addressed to you by His Excellency Mr. Osman Ertuğ, Representative of the Turkish Republic of Northern Cyprus.

I should be grateful if the text of the present letter and its annex, which contains a letter dated 11 March 1994 sent to you by Mrs. Süheyla Kûçûk, President of the Turkish Cypriot Women's Association, could be circulated as a document of the forty-eighth session of the General Assembly under agenda item 54.

(Signed) Inal BATU
Ambassador
Permanent Representative

Annex

LETTER DATED 14 MARCH 1994 FROM MR. OSMAN ERTUĞ
TO THE SECRETARY-GENERAL

I have the honour to enclose herewith the copy of a letter dated 11 March 1994 addressed to you by Mrs. Süheyla Küçük, President of the Turkish Cypriot Women's Association, which is in response to a statement made by the Greek Cypriot delegate at the 6th meeting of the thirty-eighth session of the Commission on the Status of Women, held on 9 March 1994.

I should be grateful if the present letter and its annex could be circulated as a document of the forty-eighth session of the General Assembly under agenda item 54.

(Signed) Osman ERTUĞ
Representative
Turkish Republic of Northern Cyprus

Appendix

LETTER DATED 11 MARCH 1994 FROM THE PRESIDENT OF THE TURKISH
CYPRIOT WOMEN'S ASSOCIATION TO THE SECRETARY-GENERAL

It has come to our knowledge that the Greek Cypriot delegation at the thirty-eighth session of the Commission on the Status of Women has repeated the well-known Greek Cypriot allegations regarding "occupation" and "violation of human rights" in Cyprus and has levelled unfounded accusations against the Turkish Cypriot side in connection with a Greek Cypriot teacher, Eleni Foka, resident in Karpaz area of Northern Cyprus.

The Greek Cypriot delegate has alleged that the aforementioned Greek Cypriot teacher was "threatened" by the Turkish Cypriot authorities with expulsion. This is a blatant and deliberate misrepresentation of facts, as part of a campaign of defamation by the Greek Cypriots against the Turkish Cypriot side. There have been no threats of any kind directed at Eleni Foka or any other Greek Cypriot resident in the Turkish Republic of Northern Cyprus. In fact, this has also been established by the United Nations Peace-keeping Force in Cyprus (UNFICYP) authorities in Cyprus, which have interviewed Eleni Foka in private.

The Turkish Cypriot Women's Association strongly condemns the persistent Greek Cypriot attempts to exploit the Cyprus issue at every international forum and to create artificial and phony issues in order to keep the issue alive. Such a policy is no doubt inconsistent with the letter and spirit of the confidence-building measures which are currently being discussed between the two sides. False propaganda and statements that engender hostility between the two sides will render the current exercise difficult to pursue.

At this critical stage of the proximity talks, there is urgent need for the Greek Cypriot side to manifest its good will and to show to the Turkish Cypriot side that it will pursue the path of reconciliation. The Turkish Cypriot people, whose human rights were continually violated by the Greek Cypriots during the period from 1963 to 1974, demands to see an end to the Greek Cypriot policies which undermine peace and stability in the island.

The Turkish Cypriot Women's Association would like to appeal to you to urge the Greek Cypriot side to discontinue its vilification campaign against the Turkish Republic of Northern Cyprus in all its international forums.

(Signed) Süheyla KÜÇÜK
President
